

EXHIBIT 20

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February 5, 2010

Via E-Mail

William D. Schultz
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215

**Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 2:09cv232-HCM-TEM**

Dear Will:

Further to my January 29, 2009 letter, I write to address additional problems discovered with the S3 demonstration system on the laptop computer that Lawson provided to ePlus. Only a small fraction of the limited number of catalog items Lawson provided in the Item Master are categorized within the hierarchy of the Categories search feature in the Requisitions Self-Service module, contrary to our request that each item be associated with a UNSPSC code and mapped to the categories search feature. Moreover, the results of any search using the Categories search feature provides only one vendor per item, regardless of whether the item is associated with multiple vendors.

The deficiencies in the demonstration system provided to ePlus are unacceptable because the system is unlike the demonstrations of the S3 procurement modules Lawson has made to its customers. In those demonstrations, Lawson includes voluminous vendor and item information in its system. For example, a presentation regarding the Requisitions Self-Service module from Lawson's production (Bates LE02932685) clearly shows numerous catalog items available for order. It also shows links through Punchout to Staples and OfficeMax (Bates LE02932733), Punchout vendors that Lawson has thus far refused to provide to ePlus on the S3 demo system notwithstanding ePlus's requests for additional Punchout vendors.

ePlus requests a meet-and-confer with Lawson to discuss the numerous deficiencies, both those noted above and in my earlier correspondence, with the S3 demo system that Lawson has

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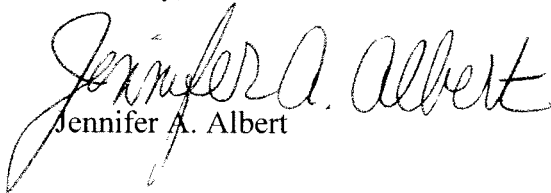
William D. Schultz

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provided. Many of the persistent problems that ePlus has faced with using the S3 demo system have been dragging on for weeks or months without any resolution from Lawson.

Sincerely,

A handwritten signature in black ink that reads "Jennifer A. Albert". The signature is fluid and cursive, with the first name "Jennifer" being more prominent and the last name "Albert" following in a similar style. The signature is written over the printed name "Jennifer A. Albert".

Jennifer A. Albert

cc: Dabney Carr, IV